

November 14, 2005

RE: Second Notice - Municipal Telecommunications License Tax

Dear «Name»:

On September 12, 2005, you were sent a notice requesting your cooperation in completing a Municipal Telecommunications License Tax Self-Review. Our records indicate that you have not responded to this request. If you have received this letter and have already sent in your forms or have contacted our office and were given additional time, please disregard this notice.

It is important that you either send in your completed Municipal Telecommunications License Tax Self-Review by **December 14, 2005** or contact us immediately so that we can help you comply with the above request. If we do not receive your completed information or do not hear from you by **December 14, 2005**, we will contact you and/or formally assess the tax liability, at which time the tax will be legally due. To avoid penalties and additional interest, it is important that you comply with the original notice.

The **Instructions** sheet enclosed in this package is designed to help you do your review. The **Telecommunications Services Subject to Municipal Telecommunications License Tax worksheet** is available at the Tax Commission website at <http://tax.utah.gov/selfreview> (select the **Municipal Telecommunications License Tax** link). Once the **Worksheet** has been completed, use the enclosed **Summary** to report any tax and interest that is owed. Please complete and return the necessary forms (see

the **Checklist and Questionnaire**) included in this review package along with your payment of computed tax and interest, if due.

If you owe the tax, the following forms are due:

- Worksheet titled **Telecommunications Services Subject to Municipal Telecommunications License Tax** submitted by e-mail or as a hardcopy
- **Summary**
- **Checklist and Questionnaire**
- Payment of computed tax and interest due

If you do not owe the tax the following forms are due:

- **Summary** (with Sections A, C, and D completed)
- **Checklist and Questionnaire**

If you need additional time or have any questions or concerns, please contact Ralph Hoggan at (801) 297-4759, Mark Long at (801) 297-4758 or Matt Duke at (801) 297-4670. You may also e-mail us at comp@utah.gov. Thank you for your prompt attention and cooperation regarding this matter.

Respectfully,

Michael Christensen
Tax Audit Manager

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Enclosures